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From:

Sent: Friday, July 17, 2009 7:51 AM

To:

Cc:

Subject: Re: school bus drivers/school districts

If they reported on 1099, particularly as nonee comp, driver should have reported income offset by deductions on 1040 for both income/seca purposes. Of course maybe the deductions wipe out the income which gives them a benefit beyond what they would get as EEs. [REDACTED]

[REDACTED] It sounds like they would have some facts for the separate lease agreement and some facts against it b/c they were not as consistent as they should have been. We put out a RR a few years ago saying EE can't lease to ER, but leaves open (by silence) the possibility of dual relationship, ie, that there is a separate lessee-lessor relationship. [REDACTED]

[REDACTED]